

IN THE UNITED STATES DISTRICT COURT
FOR THE DISTRICT OF PUERTO RICO

UNITED STATES OF AMERICA,)	
)	Case No. 3:25-cv-1233
Petitioner,)	
)	
v.)	
)	
JUSTIN T. EDERLE,)	
)	
Respondent.)	

DECLARATION OF EMILY K. MCCLURE

I, Emily K. McClure, declare, pursuant to 28 U.S.C. § 1746, as follows:

1. I am employed as a Trial Attorney with the United States Department of Justice, Tax Division, in Washington, D.C.
2. As part of my duties as a trial attorney with the Tax Division, I have been assigned to represent the Petitioner, the United States of America, in the above-captioned matter.
3. I have personal knowledge of the facts set forth in this declaration, and if called upon to testify to said facts, could do so competently.
4. On April 24, 2025, the United States filed a petition against Justin Ederle to enforce an IRS summons. ECF No. 1.
5. Upon information and belief, Justin Ederle resides at 75 Fairways Village Drive, #12, Dorado, Puerto Rico, 00646.
6. To effectuate service on Mr. Ederle, I contacted Deputy United States Marshal Victor Vivó to assist the Department of Justice.
7. Attached hereto as Exhibit B is a true and correct copy of my email correspondence with Deputy Vivó, detailing his efforts to serve Mr. Ederle.

8. On June 2, 2025, the following documents were sent to Mr. Ederle via USPS certified mail with tracking number 7012 2920 0000 2668 3419: petition (ECF No. 1), declaration of Agent Anton Pukhalenko (ECF No. 1-1), summons (ECF No. 1-2), proposed order to show cause (ECF No. 1-3), civil cover sheet (ECF No. 1-4), and Order to Show Cause entered by the Court (ECF No. 3).
9. Attached hereto as Exhibit C is a true and correct copy of the tracking information that I obtained from the USPS website.

I declare under penalty of perjury under the laws of the United States of America that the foregoing is true and correct. Executed on June 16, 2025, in Washington, DC.



Emily K. McClure
Trial Attorney
United States Department of Justice, Tax Division